



**COMBINED DECLARATION AND POWER OF ATTORNEY
(FOR PATENT APPLICATION)**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below, next to my name.

I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

Tax Return Outsourcing and Systems for Protecting Data

(check one) is attached hereto.

was filed on June 27, 2003 as

Application Serial No.: 10/608,651

And was amended on , if applicable

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I do now know and do not believe that the invention was ever patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application.

I do not know and do not believe that the invention was in public use or on sale in the United States of America more than one year prior to this application.

I acknowledge the duty to disclose information, which is material to the patentability of this application in accordance with Title 37 CFR § 1.56(a).

I hereby claim foreign priority benefits under 35 U.S.C. § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)	Date Filed	Priority Claimed
Number	Country	<input type="checkbox"/> Yes <input type="checkbox"/> No
Number	Country	<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below:

<u>Application Number</u>	<u>Filing Date</u>
1. 60/428,998	November 25, 2002

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT international application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

<u>Application Number</u>	<u>Filing Date</u>	<u>Status - patented, pending, abandoned</u>
1.		

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

APPOINTED PRACTITIONER(S)	REGISTRATION NUMBER(S)
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

First Named Inventor:

 Date: 9/10/03

Inventor's Signature

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